



# Fallstudie zum Wertmanagement und WACC-Verfahren (German Edition)

*Kai Hundertmark*

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*Kai Hundertmark*

**Fallstudie zum Wertmanagement und WACC-Verfahren (German Edition)** Kai Hundertmark  
Studienarbeit aus dem Jahr 2001 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 3,0,  
Hochschule Harz Hochschule für angewandte Wissenschaften (Fachbereich Wirtschaftswissenschaften),  
Sprache: Deutsch, Abstract: Im Zuge der Umsetzung der wertorientierten Unternehmensführung  
(Shareholder Value Konzept – siehe oben) und infolge vermehrter grenzüberschreitender  
Unternehmenstransaktionen scheint das Ertragswertverfahren heute seine vorherrschende Stellung als das  
zentrale Verfahren der Unternehmensbewertung in Deutschland verloren zu haben. Vielmehr greifen  
Unternehmensberatungsgesellschaften und Investmentbanken auf das sogenannte Discounted Cash Flow-  
Verfahren zurück, das schon immer in die Investitions- und Finanzierungstheorie eingebettet war.  
Integrierter Bestandteil des DCF-Verfahrens sind demzufolge kapitalmarkttheoretische Modelle.

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